

**Project #209 Checksheet
Social Services**

1. Agent's Name _____
2. Group number _____
3. Phone number (____)____-_____

Entity Questions

4. Organization Name: entered by EPP
5. EIN: entered by EPP
6. Tax Period: entered by EPP

a. If you audited a different tax period than the one shown, enter the tax period of the primary return you audited. _____(YYYYMM)

7. Based on information secured during your initial contact, is this organization properly classified as a 501(c)(3) social service organization? Yes____ No____

a. If no, what is the correct subsection? (____)(_____)

If you answered "No" to Question # 7, STOP HERE. Do not complete the rest of the checksheet. Return the disk to your manager, to be forwarded to Exam Planning & Projects (EPP).

8. Is the organization active? Yes____ No____

If no, enter the last year of activity _____(YYYYMM) and check all that apply:

- a. ____ Terminated
- b. ____ Formally dissolved by board resolution
- c. ____ State was notified of termination or dissolution
- d. ____ Went out of existence, no formal dissolution
- e. ____ Unable to locate
- f. ____ Inactive but not dissolved. Organization plans to become active in future.

If you answered "No" to Question #8, STOP HERE. Do not complete the rest of the checksheet. Return the checksheet to your manager, to be forwarded to Exam Planning & Projects (EPP). See Project Instructions.

9. NTEE Code or Activity code of record: [entered by EPP](#)

- a. If the NTEE Code is incorrect, enter the correct code
_____(enter one letter + 2 digits)
- b. If the Activities Codes were incorrect, what should they have been?
_____,_____,_____ (enter 3-digit activity codes, primary, secondary and tertiary)
This question refers to the EDS activity code, not the AIMS activity code.

Note: Form 2363-A must be completed and submitted with the closed case file if any of these EO-BMF data elements are incorrect:

EIN	Activity Code
Primary Name	NTEE code
Current Address	Area Office Code
Affiliation Code	Accounting Period
Group Exemption Number	Filing Requirement Code
Ruling Date	Asset Code
Deductibility Code	Income Code
Organization Code	Status Code
Foundation Code	

Census Questions

10. What type of information would the organization members like to see added to the IRS website?

11. How do officers and board members prefer getting information from the IRS? (check all that apply):

- a. ____ Website
- b. ____ Customer Service call-in site
- c. ____ Walk-in site
- d. ____ Publications, brochures, pamphlets
- e. ____ Notices, announcements
- f. ____ Direct Correspondence
- g. ____ Seminars, workshops
- h. ____ EO conferences
- i. ____ Revenue Rulings

12. Would members of the organization be interested in attending an IRS workshop about social service organizations, or exempt organizations in general?

Yes____ No____

a. If so, what topics would they like to see covered?

13. What is the primary activity of this organization?

14. Approximately how many members of the public did the organization estimate it served during the primary year under audit?

- a. ____ Less than 50
- b. ____ 51-100
- c. ____ 101-500
- d. ____ 501-1,000
- e. ____ 1,001-5,000
- f. ____ 5,001-10,000
- g. ____ More than 10,000

15. Who prepared the Form 990?

- a. ____ CPA
- b. ____ Attorney
- c. ____ Enrolled Agent
- d. ____ Un-enrolled preparer
- e. ____ Organization officer
- f. ____ Volunteer member of the organization, not an officer
- g. ____ Other

16. Does the organization have a website? Yes____ No____

a. If yes, did the website reveal any noncompliance? Yes____ No____

Organizational Questions

17. How is the entity organized? (check one)

Corporation ____ Association ____ Trust ____ LLC ____

18. How is this organization related to other organizations? (check one)

- a. ____ Parent organization, part of a group exemption
- b. ____ Subordinate organization, part of a group exemption
- c. ____ Affiliate, not part of a group exemption
- d. ____ Stand-alone organization

19. Have the articles of incorporation or association, or the by-laws, been amended since the organization received its determination letter? Yes ____ No ____

a. Have the amendments been reported to the IRS? Yes ____ No ____

b. Did the changes result in disqualifying features? Yes ____ No ____

Operational Questions

20. Were fundraising proceeds reported on the Form 990 net of fundraising expenses? Yes ____ No ____

21. Was any private benefit noted (including excess benefit involving officers/directors or other insiders, per IRC 4958)? Yes ____ No ____

If yes, call Ray Dunlop at (203) 781-3051 to discuss issue, and note in you case chronology.

22. Did the organization intervene in any political campaign? Yes ____ No ____

If yes, give details _____

23. Did the organization engage in substantial lobbying? Yes ____ No ____

If yes, give details _____

24. Did the organization conduct gaming? Yes____ No____
If yes, check all that apply:

- a. ____ Gaming was conducted directly by the social service organization
- b. ____ A promoter conducted gaming activities
- c. ____ The organization was liable for filing Forms 730 and/or 11-C
- d. ____ The organization filed all Forms 730 and 11-C for which it was liable

25. Did the organization earn gross unrelated business income in excess of \$1,000 during the year under audit?

Yes____ No____

If the answer to Question #25 is "No", skip ahead to Question #32.

26. What was the source of the unrelated business income? (Check all that apply)

- a. ____ Debt-financed rental income
- b. ____ Sales of merchandise
- c. ____ Fees for services
- d. ____ Gaming proceeds
- e. ____ Advertising
- f. ____ Other

27. Has the organization incurred continuing UBI losses over the 3 years ending with the year under audit? Yes____ No____

- a. If the answer is "yes", were the losses allowable?
Yes____ No____

28. Did the organization file Form 990-T prior to the audit? Yes____ No____

If the answer to Question #28 is "No", skip ahead to Question #31.

29. Were adjustments made to the Form 990-T as a result of the audit?
Yes____ No____

If the answer to Question #29 is "No", skip ahead to Question #32.

30. What were the reasons for the adjustments to the Form 990-T? (check all that apply)

- a. ____ Improper expense allocation
- b. ____ Unreported income
- c. ____ Unsubstantiated or non-deductible expenses
- d. ____ Other

31. What reason(s) did the organization give for not filing voluntarily? (check all that apply)

- a. ☐ Not aware of F990-T requirements
- b. ☐ Relied on tax professional
- c. ☐ Poor record-keeping
- d. ☐ Other

32. Did the organization have employees? Yes ☐ No ☐

33. Did the organization properly file all employment tax returns? Yes ☐ No ☐

34. If the answer to Question 33 was "no", what was the reason for the noncompliance? (check all that apply)

- a. ☐ Not aware of 941 or 940 filing requirements
- b. ☐ Relied on tax professional
- c. ☐ Incorrectly classified workers
- d. ☐ Incorrect treatment of fringe benefits, other payments
- e. ☐ Other (please detail):

35. If delinquent returns were secured, please check all that apply:

- a. ☐ 990-T
- b. ☐ Prior year delinquent 990
- c. ☐ 941
- d. ☐ 940
- e. ☐ 945
- f. ☐ 1099
- g. ☐ 730
- h. ☐ 11-C

36. Enter the AIMS disposal code you used, or expect to use, to close the case: _____

- a. If the case was closed No Change with Advisory, please give a BRIEF description of the advisory, or send a copy of the closing letter with the survey.

37. Were adequate records maintained? Yes____ No____
If No, were penalties applied? Yes____ No____

38. Was the filed return complete? Yes____ No____
If No, were penalties applied? Yes____ No____

39. Does the organization have a procedure in place for providing copies of
determination letters and Form 990 to the general public?
Yes __ No__

Thank you for completing the checksheet and participating in this project. Look for the results of the study in the EPR newsletter and the TE/GE website. Please return the survey to your manager as soon as you are able to respond to the questions with reasonable assurance.